



STATE OF NORTH DAKOTA  
**OFFICE OF STATE TAX COMMISSIONER**  
Cory Fong, Commissioner

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North Dakota Beer and Liquor Wholesalers

**Notice of Change to "Schedule D" Filing Requirement**

Effective June 1, 2006, North Dakota wholesalers purchasing beer in North Dakota will be required to report using the new **Schedule D** form entitled "North Dakota Wholesaler's Monthly Beer Report." Wholesalers will be required to submit the Schedule D form in an electronic format approved by the Tax Commissioner for any month the wholesaler had purchases.

The new Schedule D form for electronic filing is in an Excel format and is available on our web site at [www.nd.gov/tax](http://www.nd.gov/tax). Click on "Alcohol" to access electronic filing and general information. Schedule D instructions are located directly beneath the forms on the web site. The Schedule D is a monthly schedule which should be completed for any month where the wholesaler has purchases and emailed to [alcoholtax@state.nd.us](mailto:alcoholtax@state.nd.us). If a wholesaler is unable to submit this form electronically, the wholesaler may call or email this office at the number or address listed below and request permission to submit the Schedule D in a paper format. A wholesaler granted permission will be required to submit the report on the Schedule D form approved and provided by the Tax Commissioner.

There is a beer conversion worksheet on our web site which can be used to calculate the conversion of beer volumes from can/bottle or bulk beer to gallons.

**Notice of "Schedule B" Update**

Schedule B – Liquor Wholesaler's Monthly Report has been updated along with the instructions. Please go to our web site and review the instructions and use the updated form.

**Notice of General Filing Requirements**

All wholesalers filing a report electronically with the North Dakota Office of State Tax Commissioner need to complete the "**Registration Application for Electronic Filing**" and mail it to our office. The signature of the company representative appearing on this application shall be deemed to appear on the company's electronically filed reports. If any person whose signature appears as the authorized agent for the company leaves the employment of the company, our office must be notified and a new application must be filed. This application will be kept on file in our office. An application form is available on our web site.

Schedule D and Schedule B will be considered timely if filed by the due date, all of the required information is complete, and payment has been mailed along with the payment voucher. North Dakota Century Code (N.D.C.C.) §5-03-04 states that a wholesaler shall file a report no later than the fifteenth day of each calendar month covering beer purchased or shipped to North Dakota during the preceding calendar month. See the Schedule's filing instructions for further details. N.D.C.C. § 5-03-06 applies for taxes imposed by this chapter.

For more information, contact Anne Hutchison by telephone at 701-328-2702 or by email at [ahutchison@state.nd.us](mailto:ahutchison@state.nd.us).